Towards a Queer Accounting Pedagogy

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Authors’ Note

We write together, and we refuse to be forced into reductionism that creates an illusion of order and rank in a collaboration marked by love, respect, and admiration for one another (Diversi & Moreira, 2016: 586).
Abstract

This study conceptually develops new possibilities to overcome heteronormativity in accounting. Whilst past research focuses on and challenges heteronormativity in the accounting workplace, we argue that accounting education plays a key role in shaping gender and sexual norms in accounting. However, current accounting education largely neglects queerness, shaping a discourse around sexuality and gender that mimics the accounting workplace. This paper initially provides a critical review of and systematises studies of queer pedagogy, built on the theoretical backdrop of queer theory and critical pedagogy. In doing so, it advances five lenses in which to design modes of education based on a queer pedagogy. These lenses include question and refusal of normality, critical reflexivity, discomfort, imagination, and positive activism. This study then argues that by intersecting a queer pedagogy with accounting it can assist in addressing the lack of queerness and erasure of queer identity in accounting education. This is achieved through the conscious analysis and disruption of social and dichotomous sexual and gendered norms. The article concludes by contending that a queer accounting pedagogy can bring possibilities for broader classroom inquiry, democratic participation, meaningful dialogue, and mutually respectful ways of learning and teaching.

Keywords

Heteronormativity, Queer Theory, Critical Pedagogy, Queer Accounting Pedagogy, Accounting Education
1. Introduction

Queerness in accounting has often been considered as a stigma and a lack of conformity to the ‘natural’ sexual and gender norms (Rumens, 2016; Stenger & Roulet, 2018). More recently, queer identities\textsuperscript{1} have received substantial visibility and a growing acceptance in many Western countries. Academics are beginning to envision mechanisms to overcome the lack of diversity and heteronormative practices in accounting. Accounting firms are also increasing their public displays of interest for queer diversity and inclusion, multiplying their efforts to diversify their recruits and to provide an image of change (Ashley & Empson, 2016; Edgley, Sharma, & Anderson-Gough, 2016; Egan, 2018; Unerman, 2018). However, the normative status of heteronormativity remains a reality in accounting as the profession tends to hide behind hypocritical façades that continue to reproduce longstanding organisational practices (T. Hammond, 2018; McGuigan & Ghio, 2018).

We argue that in order to disrupt and overcome heteronormativity in accounting, it is critical to challenge and rethink the educational development of accountants. Education is crucial in understanding the dynamics of, and in operating against oppression (Kumashiro, 2002). The interrogations of the norms associated with accounting education introduce an anti-normative mode of thinking and acting that can then be embraced by future accountants in the workplace. However, accounting education, at best, ignores the idea of queerness and often contributes to reproducing a heteronormative view of accounting. This paper, therefore, seeks to conceptually explore how to overcome heteronormativity in accounting by developing a queer perspective in accounting education.

Our research aim is relevant because queerness has often been denied as pertinent to accounting, and more specifically to accounting education. Examples of heteronormativity in accounting education abound, including the limited presence of queer characters in teaching examples and case studies, the tendency to privilege traditional gender binaries in character choices, the dominance of patriarchal authority, and the limited attention to experiences and perspectives of queer people, such as invited practitioners and speakers, in accounting matters. Moreover, queer students face substantial difficulties in finding peers, instructors or professionals with whom to identify and find a sense of community due to the lack of visible queer role models in accounting and the fact that queerness is not a visible physical characteristic.

An accounting education that holds itself open to queerness can provide a broader vision of the economy and society for future accountants. Education is never neutral and it embeds a natural political component (Freire, 1970). In a period in which the accounting profession is shifting from technical abilities to a more commercial business partner perspective, the development of a workforce open to queerness is critical. Emotional intelligence, which includes the understanding of sexual and gender diversity, is key in the transition to artificial intelligence where all mechanical practices are being standardised and automated. More broadly, diversity also assists in improving organisational performance (Carter, Simkins, & Simpson, 2003; Horwitz, 2005) as it addresses the issue that people at the margins are often expelled by the profession or relegated to activities based on time flexibility rather than on skills and ability (Dambrin & Lambert, 2008, 2012). Moreover, past research on diversity in accounting education shows that the diversification of ideas may broaden in-class debate, participation and performance (Rankin, Silvester, Vallely, & Wyatt, 2003).

\textsuperscript{1} The use of queer in this paper refers to people identifying as lesbian, gay, bisexual, transgender, queer/questioning and intersex (LGBTQI+).
Inclusion-based approaches have been explored to foster queer diversity in education (Macintosh, 2007). Inclusion-based approaches are based on the idea that a lack of knowledge underlies negative attitudes towards queer people (Seal, 2019). These approaches aim to raise awareness of the need for diversity in education through incorporating perspectives and experiences of a wider representation of marginalised groups. Whilst inclusion-based approaches may improve tolerance of queer identity, they do not challenge dominant norms and thus substantially fail to eradicate the overarching heteronormative status quo. Whilst we acknowledge the importance of inclusion-based approaches in fostering diversity, we argue that accounting education needs to more holistically and critically question the way of seeing and thinking about queer issues to prepare future accountants for change. This approach allows accounting education to shift from its exclusionary practices to directly challenge the power knowledge nexus (Foucault, 1977) and thus, embrace a culture of queerness.

This study is positioned against the theoretical backdrop of queer theory and critical pedagogy. Queer theory focuses on disrupting norms, in particular around gender and sexual mechanisms. Critical pedagogy focuses on emancipation from oppression and aims to develop a critical capacity within students (Freire, 1970; Kumashiro, 2015). The intersection between queer theory and critical pedagogy, referred to as queer pedagogy, can provide valuable insights into rethinking and reorganising a highly normative and conservative discipline such as accounting. The implementation of a queer pedagogy within accounting education thus requires a paradigm shift for both educators and students relative to the current heteronormative status.

In this paper, we initially critically review and systematise past studies on queer pedagogy across numerous disciplines, to advance five fundamental lenses comprising question and refusal of normality, critical reflexivity, discomfort, imagination, and positive activism, to challenge and overcome dominant heteronormative norms in education. We then intersect queer pedagogy with accounting education to envision the disruption of social and dichotomous sexual and gendered norms in accounting. Provocation toward overcoming heteronormativity is achieved through accounting educators’ and students’ exploration of their positions, power, and privileges. This approach leads to formulating anecdotal practices that facilitate the emergence of multiple queer identities and related narratives. We argue that a queer accounting pedagogy does not represent a routine toolkit to be applied in the classroom. Rather, it is a conceptual resource for educators and students that describes ways in which heteronormativity in accounting education can potentially be overcome. A queer accounting pedagogy thus aims to enhance diversity, democratic participation, creation of emancipatory spaces, and mutually respectful ways of learning and teaching.

The contributions of this article are threefold. First, it adds to an emergent literature that advocates the need to overcome heteronormativity in accounting (T. Hammond, 2018; McGuigan & Ghio, 2018; Rumens, 2016). This study outlines that heteronormativity is embedded not only in the accounting profession but also in accounting education. We thus provide a conceptual discussion aiming to interrogate how and where heteronormativity takes place in accounting education and to facilitate the emergence of queer identities and narratives in accounting curricula and classrooms. Second, this study extends the accounting education literature on diversity by mobilising queer pedagogical approaches within the accounting curriculum. We show how a queer accounting pedagogy attempts to rupture social and dichotomous sexual and gendered norms in accounting education. This also resonates with the effort to interrogate and shed light on the ‘hidden curriculum’ in accounting education (Thomson & Bebbington, 2004). Third, this paper contributes to the literature on queer pedagogy. We provide clarity on the use of queer theory and
critical pedagogy by highlighting five lenses, which systematically interrogate heteronormativity, avoid marginalisation and disrupt power systems. Due to the need for more diverse empowered voices and perspectives in the workplace, we believe that disrupting heteronormativity in accounting education advances more broadly our capacity to interrupt the practices that lead to groups still at the margin being considered as ‘others’ or ‘minorities’.

The paper is organised as follows. Section 2 examines diversity in accounting and accounting education. Section 3 provides clarity on how queer theory and critical pedagogy are mobilised in this study in the context of queer pedagogy. Section 4 discusses elements of a queer accounting pedagogy and explores how educational practices informed by the lenses of queer pedagogy may assist in disrupting heteronormativity in accounting education. Section 5 provides concluding thoughts.

2. Queer Diversity in Accounting and Accounting Education

2.1 Queering Accounting

The subject of gender and sexuality in accounting has often been neglected or reduced to a heteronormative and patriarchal system of norms (Rumens, 2016). In particular, sexuality and accounting were often considered at the antipodes of rationality and legality. Being a queer person would not conform with the ‘white, middle class male dominated environment’ (Anderson-Gough, Grey, & Robson, 2005: 480). Rather, queerness represented a stigma accountants would need to conceal in their workplaces in order to avoid being excluded from potential career progression (Edgley et al., 2016; Stenger & Roulet, 2018). Accounting logics were also used to create a certain work identity built on gender binaries (Carmona & Ezzamel, 2016). In this light, accounting firms tended to justify gender and racial discrimination as a response to clients demands (Duff, 2011).

Yet, the awareness of gender and sexual diversity in accounting is rapidly evolving in the accounting literature (Anderson-Gough et al., 2005; Haynes, 2017; Lupu, 2012). This increasing attention is the result of a growing recognition of accounting as a gendered discipline and a workplace where the human gaze generates gender divisions (Carmona & Ezzamel, 2016). Professional service firms are also providing a range of disclosures and promoting engagement around queer issues for recruitment and staff retention (Egan, 2018). Unerman (2018) argues that large accounting firms are now operating as catalysts for a positive change in attitudes towards queer people, with positive flow on effects for other organisations and society more broadly. However, such openness and connection to queerness is still a recent approach in accounting and is unlikely to be widespread across hierarchical levels, organisations, and regions. A significant question is whether the well-documented heteronormativity in accounting is limited to the workplace, or whether it also concerns the education of future accountants. If the latter is the case, then the devitalisation of heteronormativity in accounting education is preemptory to achieving eradication of heteronormative practices in accounting.

Within accounting education, past research has predominately explored issues around gender, racial and cultural diversity. This research has primarily focused on the barriers that non-white and non-Western students face in learning accounting. In particular, Gallhofer, Haslam, Kim, and Mariu (1999) argue that cultural and socioeconomic factors explain the low presence of Maori in university accounting. Coetzee, Schmulian, and Kotze (2014) document that culture and language constitute substantial learning barriers for South African accounting students. These difficulties reflect the salience of race and the legacy of past racial segregation. Tharapos,
O’Connell, Dellaportas, and Basioudis (2019) provide insights into overcoming cultural barriers. They document that overseas teaching experiences and overseas residency positively impact the cultural intelligence of academics. Hammond (1995) argues that to increase the number of the underrepresented African-American doctoral candidates in accounting, universities should provide more financial assistance, mentoring and better targeting of potential undergraduate and masters degree students with intentions to pursue a doctoral path. Despite this research in diversity, the fundamental concepts of queer identity and recognition have yet to make an appearance in the accounting curricula. Similarly, the exploration of the potential role of a queer pedagogy in interrupting power relations and prevailing norms in accounting education remains noticeably absent. This gap is particularly relevant when we consider the recent efforts to overcome heteronormativity in accounting, and also the ongoing efforts by universities and business schools to provide a more diverse educational environment (Levens, Goettel, Chong, & Farris, 2001; Weisenfield & Robinson-Backmon, 2007).

2.2 Queer Diversity in Accounting Education

In higher education literature, queer studies since the late 1980s have focused on areas such as enhancing visibility of queer identities, campus climate studies that explore the perceptions and experiences of queer people and related policies and programs, and the construction of queer identities and identity development (Renn, 2010). Further studies have explored the role of queer theory, and a queer pedagogy, in disciplines such as language (Blackburn & Smith, 2010; Neto, 2018), education (Harris & Farrington, 2014; Kelling, 2019), mathematics (Rands, 2019), physical education (lisahunter, 2019), and sexualities studies (Allen, 2015a). Approaches adopted to address lack of queer diversity in education include a range of inclusion-based approaches that raise awareness of the need for diversity, and more critical approaches that attempt to challenge the social norms that are reproduced through the hidden curriculum.

Inclusion-based approaches in education raise awareness of the need for diversity and aim to incorporate a wider representation of marginalised identities through enhanced visibility. This is often done through representational strategies, such as the use of inclusive language, incorporating queer perspectives and examples within curricula content, and visibility of queer educators as role models (Macintosh, 2007). Such approaches create space for diverse voices and enhance visibility of queer experience and perspective. Whilst these approaches are beneficial in terms of acknowledging diversity and promoting visibility of queer perspectives, they rely upon the assumption that negative attitudes towards queer people are based on a lack of knowledge (Seal, 2019). Thus, these approaches represent an attempt at attitudinal change through the provision of information (Britzman, 1995).

In accounting education, the provision of queer representations in the curriculum may indeed encourage students to be more welcoming of diversity of others and perhaps even to transform their heterocentric perspectives. However, if the sole requirement of inclusion-based approaches is the tolerance of others’ differences, then such strategies do little to challenge heterosexual students to question and explore how their own sexual identities are tied to systems of privilege (Seal, 2019). Thus, whilst there may be value in implementing inclusion-based approaches in accounting education, promoting visibility of queer identity and broadening students’ perspectives of sexuality and gender, such approaches are limited in their potential to interrupt social norms and dominant heteronormative discourse.
More critical approaches attempt to challenge the social norms that are reproduced through education’s hidden curriculum (Freire, 1970; Kumashiro, 2002). In an educational context, norms are constructed and transmitted through the hidden curriculum; the unwritten rules, guidelines, and expectations which emphasise the behaviours that are considered appropriate and reinforce the values and beliefs of mainstream society (Rahman, 2013). The hidden curriculum permits the transmission of messages about, among other things, gender and sexuality, and posits certain gender identities and sexual orientations as natural and normal and erases the existence of others (Miller, 2016b; Murphy, 2016; Page, 2017). Such approaches acknowledge that education, rather than being a tool of liberation, has sometimes been used as a means of oppression where the expansion of minds and horizons is often curtailed by the reproduction and reification of norms within the invisible boundaries of monolithic cultural and social institutions (McNeil, Wermers, & Lunn, 2018). Specifically, the hidden curriculum, through the reproduction and reification of heteronormativity, may lead to the curricular erasure of queer voices and identity in education.

In accounting education, the hidden curriculum reproduces and upholds heteronormative discourse as the curriculum continues to be designed against the backdrop of heteronormativity in the accounting profession. Underlying an accounting education that develops critical thinking graduates fit to work in increasingly complex and diverse business environments, there is often a desire to conserve traditional, normative ways of learning and teaching. A desire to maintain the heteronormative status quo. Heteronormative accounting structures dominate the accounting educational environment, shaping how accounting educators conceive of disciplinary knowledge and discourse and determining how power and authority are positioned within the classroom. Reflecting accounting disciplinary conservatism, patriarchy, and heteronormative attitudes and beliefs, accounting education often fails to engage with gender and sexually diverse narratives. In this way, accounting education has adopted the default heteronormative perspective of society; that is, the normalisation of cisgender, heterosexist, non-intersectional, gender-normative beliefs (Miller, 2016b).

Accounting curricula content has been developed through accounting’s heteronormative lens resulting in a curriculum of exclusion; a curriculum where heterosexuality is assumed, and queer identity and discourse remain largely absent. Socially constructed gender and sexuality norms are upheld, remaining unquestioned, leading to the curricular erasure of queer student identity and narrative. Accounting curricula content rarely incorporate the experiences, actions, or perspectives of queer people. Case studies, demonstration problems, worked examples, and images that reproduce heterosexuality and the gender binary as the norm abound in accounting textbooks, articles, references, media, and other course materials. The language used by accounting educators both within and outside of class and communications such as announcements and emails reinforces heteronormativity. The lack of visibility of queer role models in accounting education further contributes to a curriculum of exclusion.

Moreover, the scarcity of queer curricular narrative in accounting education leads to negated student identities and misrecognition, subverting the possibility for queer students to be recognised and truly understood (Miller, 2016a). This is further compounded by the frequently invisible nature of the queer identity because unlike various other marginalised groups, queerness is not a physically visible characteristic. Despite this, neither inclusion-based approaches that aim to enhance queer visibility nor more critical approaches that challenge prevailing norms, have been incorporated to any significant extent within accounting education. For accounting education to shift from its exclusionary practices to a culture of acknowledging and embracing queer diversity,
the relevance of both inclusion-based approaches and more critical approaches needs to be examined.

Inclusion-based approaches, whilst largely failing to address underlying social norms, nonetheless contribute to improving queer visibility. Thus, their potential value in enhancing diversity in accounting education should not be ignored. Given the near absence of queer representation, the accounting curriculum would clearly benefit from greater queer visibility through the incorporation of diverse voices and narratives. However, inclusion-based approaches alone will not address the overarching power relations and unquestioned dominant norms that erase queer identity, silence diverse voices, and give rise to accounting’s curriculum of exclusion. Accordingly, rather than simply attempting to “conceal the wounds of the marginalised with Band-Aid pedagogies and anesthetizing curricula” (Macintosh, 2007: 40), or providing for “correct” liberal empathy for queer identities (Alexander, 2012: 59), this study takes a more critical approach to address how underlying inequities are reproduced and entrenched. This critical pedagogical approach is needed to interrupt the underlying power structures, challenge pervasive normative discourse, and deconstruct the dualistic framework that privileges some groups and excludes others. A potential way of overcoming heteronormativity in accounting education is through the implementation of a queer pedagogical approach.

3. Queer Pedagogy: An Intersection Between Queer Theory and Critical Pedagogy

Queer pedagogy is located at the intersection of queer theory and critical pedagogy (Spurlin, 2002). Queer pedagogy, with its central aim of disrupting norms, connects with existing critical pedagogies but differs in its incorporation of queer theory (Rumens, de Souza, & Brewis, 2019). Queer pedagogy aims to deconstruct social norms and dichotomous sexual and gendered difference (Luhmann, 2012) by challenging binary oppositions such as male/female, heterosexual/homosexual. Rather than merely focusing on sexuality and gender, queer theory involves challenging norms and categories across a range of social dimensions. Queer defines itself against the norm rather than the heterosexual (Warner, 1993). Queer theory’s greatest potential lies in a queer refusal to be captured, as doing so would “dilute its essence and curtail its possibilities” (Allen, 2015b: 681). Consistent with this, a queer pedagogy does not seek to provide a set of definitive pedagogical practices; rather, its focus is on questioning and inquiry, providing opportunities to think differently and analyse the familiar from different contexts (Allen & Rasmussen, 2015).

Critical pedagogy draws upon influences such as Marxism, humanism, existentialism, and post-colonialism (Seal, 2019) with the aim of emancipation from oppression and the development of a critical capacity within students (Freire, 1970; Kumashiro, 2015). Giroux (2011: 5) describes a critical pedagogy as addressing “the democratic potential of engaging how experience, knowledge, and power are shaped in the classroom in different and often unequal contexts, and how teacher authority might be mobilized against dominant pedagogical practices as part of the practice of freedom”. Critical pedagogy stands in opposition to the “instrumental reduction of pedagogy to a method – which has no language for relating the self to public life, social responsibility, or the demands of citizenship” (Giroux, 2016: 60). Instead, critical pedagogy proposes that education is always political, that it cannot be neutral, thus illuminating the relationships amongst knowledge, power, and authority (Freire, 1970; Giroux, 2016).

Incorporating queer theory with critical pedagogy, a queer pedagogy extends beyond the inclusion-based approaches of providing queer studies or the integration of queer representation.
and content into the existing curriculum. That is, queer pedagogy is not limited to “teaching as, for, or about queer subject(s)” (Luhmann, 2012: 128). Rather, a queer pedagogy represents “a radical form of educative praxis implemented deliberately to interfere with, to intervene in, the production of normalcy in schooled subjects” (Bryson & De Castell, 1993: 285). A queer pedagogy thus refuses both normal practices as well as practices of normalcy (Britzman, 1995). For, “our education worlds, if they are to resist this imperative, require norm-exploding pedagogies, programmes and people who refuse to conform to erasures based on the pervasiveness of rigid normalising categories, variously articulated” (Quilty, 2017: 108).

The anti-normalising and inherent destabilising nature of a queer pedagogy draws attention to cis-privilege, troubles heteronormative relations of power, and deconstructs binary frameworks to allow for recognition of both individual and social complexities (Adams & Bell, 2016). Such a pedagogy encourages students to view and analyse concepts from different and multiple perspectives thus recognising their own position of power relative to that of others (Allen & Rasmussen, 2015). This allows for deeper and more productive educational inquiry, further encouraging students to think about themselves, others, and their environment in the context of their discipline. In doing so, a queer pedagogy provides the opportunity for students to explore their own position, power, and privilege within an educational context and beyond. The questioning of one’s own power and privilege, and the intersections of that power and privilege, allows students to see, and hopefully challenge, the role of pervasive dominant norms. A queer pedagogy turns things “inside out, upside down, backwards” (Morris, 2012: 234).

Despite the growing interest towards queer pedagogy and its applications across multiple disciplines, there is no singular definition of queer pedagogy, its elements, or its application. Rather, queer pedagogy comprises wide ranging, interrelated pedagogical commitments to social equity, free inquiry, greater democracy in pedagogical practices, and the broadening of dialogical spheres to allow for engaged analysis of social issues and collective struggles (Spurlin, 2002). Thus, queer pedagogy represents a way of viewing curriculum and pedagogical design rather than specific techniques or educational practices (Pennell, 2019).

We thus undertake a review of queer pedagogical literature across a range of disciplines to explore how queer pedagogy was defined and/or described, and to identify key elements of a queer pedagogy. Table 1 presents a summary of queer pedagogy literature, including definitions and key elements. From this thorough review, key elements deemed to be fundamental to a queer pedagogy are advanced and presented as lenses for generating modes of education. We adopted an inductive reasoning to understand the bidirectional relationship between queer theory and critical pedagogy to advance queer pedagogy. We thus made sense of existing patterns and relationships in prior literature by grouping papers into homogeneous elements. The five lenses include question and refusal of normality, critical reflexivity, discomfort, imagination, and positive activism. These lenses are now discussed in relation to their role in, and application to, queer pedagogy.

3.1 Question and Refusal of Normality

The identification, questioning, and deconstruction of normative practices and beliefs are central to a queer pedagogy (Britzman, 1995, 2012; Bryson & De Castell, 1993; Hackford-Peer, 2019). In questioning normalcy, the predominant focus is on the deconstruction of heteronormativity and gender binaries. However, queer pedagogy can be applied to the questioning of a wide range of societal norms and categorisations. This includes questioning of limits, boundaries, reading
practices, learning, education, knowledge, and other binaries (Britzman, 1995, 2012; Seal, 2019). The refusal of normalisation is thus fundamental to a queer pedagogical agenda (Luhmann, 2012).

Queer pedagogy allows for the recognition and deconstruction of normalcy and deconstruction of normalcy and deconstruction of normalcy and deconstruction of normalcy (Britzman, 1995, 2012; Seal, 2019). The refusal of normalisation is thus fundamental to a queer pedagogical agenda (Luhmann, 2012). Queer pedagogy, therefore, represents ongoing, radical questioning by both educators and students in relation to long-held assumptions, beliefs, and roles in perpetuating societal norms (Luhmann, 2012; Winans, 2006). Through the questioning and subversion of norms, students are provided with the opportunity to reconstruct a new reality of multiple possibilities, perspectives, and interpretations.

3.2 Critical Reflexivity
As queer pedagogy involves recognising and challenging norms, both educators and students are required to critically reflect on their own assumptions and positions (Britzman, 1995; Pennell, 2019; Quilty, 2017; Seal, 2019). Critical reflexivity challenges students to interrogate their own power and privilege in relation to others within dominant heteronormative structures to allow for the recognition of multiple truths. Developing a greater understanding of their own location within dominant power relations allows students to see the position of others and to recognise diversity of perspectives (Adams & Bell, 2016). Here, “reflective practice and reflexivity need to be a deeply questioning enquiry into professionals’ actions, thoughts, feelings, beliefs, values and identity in professional, cultural and political contexts. The forms, values and ethics of institutional organizations and structures need to be critiqued to create radical movements for change” (Bolton, 2006: 203-204). A queer pedagogy thus encourages praxis (Freire, 1970); an ongoing cycle of reflection and action directed towards normative structures. Critical reflexivity thus provides students and educators the ability to develop their own personal and collective positions on accounting issues and practice, enabling them a deeper understanding of norms and opportunities to action changes in the world through praxis (Freire, 1970).

Reflexivity recognises the importance of power at both the individual level as well as at the macro level of society affording the opportunity for an individual to learn more about themselves, where they sit and thus how they position themselves (Hankivsky, 2014). Critical self-reflection is thus both collective, how we see and want to see ourselves is inextricably intertwined with others, and flexible, involving a willingness to reconsider and possibly transform our self-identity (Boler, 1999). Radical reflexivity is thus socially and politically disruptive as it lays open grounds to question anything taken for granted (Bolton, 2006), including prevailing heteronormative, patriarchal structures and socially constructed binaries

3.3 Discomfort
The identification of power regimes and deconstruction of heteronormative structures and artificial binaries in a queer pedagogy can lead to student discomfort rather than the satisfaction that might be experienced with less critical educational approaches (Allen, 2015a; Kumashiro, 2002). Current educational administration promotes and provides rewards for ‘positive’ effects such as student enjoyment, happiness, and satisfaction (Collini, 2012, 2017). The importance placed upon student satisfaction and comfort is evident through student evaluations that focus on measuring ‘positive’ effects. A resulting mindset has developed in higher education is that increased levels of student satisfaction, as measured by high scores on student evaluations, equates with educator competence. In contrast, low levels of student satisfaction or experience of supposed ‘negative’ affects, such as
any form of discomfort, are seen as educators’ incompetence, often failing to do their job properly (Alexander, 2012). Students’ happiness is, therefore, conflated with successful learning and student satisfaction with effective teaching (Allen, 2015a). However, the current focus on student satisfaction and enjoyment, and the resulting temptation in teaching to achieve high student evaluation scores, comes at the expense of the development of students’ critical thinking, understanding of complexity and tolerance of ambiguity. This focus on student satisfaction further ignores the power differentials which serve to assure comfort for some students only at the expense of others’ discomfort (Alexander, 2012).

In a queer pedagogy, students may be denied of satisfaction as they are confronted by critical perspectives that seek to trouble rather than providing reassurance (Alexander, 2012). When previously held beliefs are contradicted with new information and perspectives, students can often feel strong, unexpected emotions (Adams & Bell, 2016). A queer pedagogy, through the dismantling of previously unquestioned heteronormative structures, can thus result in students feeling discomfort, frustration, anger, and a range of other perceived ‘negative’ affects (Alexander, 2012). Courting discomfort may lead to more productive dialogue around political privilege (Alexander, 2012), where “for all of the negative connotations that the word implies, putting ‘discomfort’ to pedagogical use suggests that queer pedagogies have the potential to inspire readings and attachments that are surprising, pushing students to foster worldviews that are complicatedly considered, as ambivalent as they are insightful, and as critical as they are compassionate” (Alexander, 2012: 69).

3.4 Imagination
The capacity to see differently, through imaginative spaces, is pivotal in the disruptive process of questioning assumptions and beliefs (Quilty, 2017). Imagination functions as a powerful mode of resistance for the oppressed, with imaginative spaces allowing marginalized students to move into a place of power and possibility (hooks, 2010). A place that provides the freedom to envision alternative worlds where all students are free to embody their whole selves and in which all students feel a sense of belonging. Alternative worlds informed by an array of diverse narratives that reflect the diversity of worldviews. Imagining alternatives to reductive binaries and the possibility of spaces that do not centre on heteronormativity, allowing individuals to step out of and take a different view of the present, revisit and review the past, and help create an alternative future (Bland, 2016). In this light, “imagination alters the vision of the way things are; it opens spaces in experiences where projects can be devised, the kinds of projects that may bring things closer to what ought to be” (Greene, 2009: 141).

Pedagogies that rely on the development of knowledge and skills measured and assessed through standardised testing regimes serve largely “…as neoliberal forms of discipline to promote conformity and limit the imagination” (Giroux, 2016: 57). Rather than developing students as critical thinkers, standardised testing and teaching to the test instead function as ‘dis-imagination regimes’ (Giroux, 2016: 58). Such regimes deny students the opportunity and freedom to explore that which is not prescriptive, locking students into a world constructed by others (Greene, 2000). Imagination is at the core of moral inquiry (Young & Annisette, 2009) and provides the jolt to awaken students from “…the sleepy world of the status quo” (Allsup, 2003: 163). Encouraging a social imagination in students provides them with the opportunity to see beyond their entrenched worldviews.

3.5 Positive Activism
The recognition and challenging of socially constructed norms, and critical reflection on one’s own power and privilege, encourages students and educators to develop greater social consciousness. Increased awareness of structures of inequity, and acknowledgement of the role that one plays in perpetuating these structures, provides both educators and students with a call to action (Quilty, 2017). The refusal of norms, limits, and boundaries further acts as a catalyst for positive change and creates a space to construct new realities. Positive activism thus engages one to act on this new found social consciousness, positively visioning, engaging with and creating alternative ways of being (Ervin, 2006). A queer pedagogy thus creates conditions in which students are able to envision alternative worlds beyond the existing normatively structured world (Seal, 2019). This capacity to see things differently provides the motivation for students to change such circumstances both in their own lives and the lives of others (Allen, 2015a).

This type of work enacts inclusive change and creates a space for others to openly embrace and engage in a queering of accounting norms, aiming to promote non-binary ways of thinking in accounting and overcome what Benson and Kirsch (2010) call “politics of resignation,” such as a perceived inability to change the future.

4 Towards a Queer Accounting Pedagogy

A queer accounting pedagogy applies queer pedagogical lenses to disrupt heteronormative sexual and gendered norms in accounting education. Such an approach digresses from mainstream discourses and previously accepted practices. Specifically, it challenges the status quo and highlights how an accounting curriculum is often hiddenly gendered. A queer accounting pedagogy thus requires a paradigm shift that involves both educators and students.

Accounting educators shall begin by questioning how heteronormativity is reproduced in accounting, how normalised gendered practices are enforced by accounting educators, and how they embrace or challenge normalcy in their own classes (Meyer, 2019). Such a shift requires a change in teaching assumptions, with accounting educators questioning their own purpose, altering ways of thinking about the curriculum, questioning how knowledge and language are conceived and how students learn (K Gunckel, 2009). In doing so, it is possible to shed light on long-standing problems within accounting education, such as siloed disciplinary thinking, dichotomous logic, and reinforcing gender dominant and exclusionary practices (Dellaportas, 2015). Accounting educators could open to new ways of thinking about accounting knowledge, the educational context, the curriculum, and accounting practice.

Students’ exploration of their own positions, power, and privilege as future accountants represent another key aspect in overcoming heteronormativity in accounting education. A queer accounting pedagogy encourages students to engage in productive and critical inquiry regarding their beliefs and assumptions, exploring how their perceptions have been shaped by prevailing norms. This approach also leads to unveiling the hidden curriculum of dominant norms in accounting education (Thomson & Bebbington, 2004). The questioning and critique of the reproduction of knowledge and dominant narratives broadens perceptions and further promotes practices of unlearning and relearning. In doing so, it highlights ambiguity and uncertainty with questions often remaining unresolved.

A queer accounting pedagogy may initially be difficult for students that have entered accounting because of its seeming ability to objectively shape and order the world through strict rules and standards. Students that desire structure may feel lost in a queer accounting pedagogy that lacks certainty. Such pedagogy has exploration and questioning at its heart rather than clear
and objective answers. To support students in this process, accounting educators need to rethink teaching practices through the lenses of queer pedagogy.

Consistent with its queer theory foundations, a queer accounting pedagogy does not provide a routine toolkit, standard techniques, or a one size fits all approach for classroom application. Nor does a queer accounting pedagogy represents a final product, as such an approach would be antithetical to queer theory itself (Allen, 2015a). Rather, a queer accounting pedagogy as presented in this paper, represents a non-hierarchical, conceptual resource for educators and students that describes various ways in which heteronormativity in accounting education can potentially be overcome. Building on the pedagogical approaches taken by Allen (2015a) and Kumashiro (2002), accounting educators should resist looking for prescriptive solutions and instead hold questioning as the central element (Luhmann, 2012). Questioning the role of accounting educators, of accountants, and of accounting in reifying norms. A queer accounting pedagogy thus encourages educators to question and rethink their educational practices and reflect on their own identities, assumptions, and worldviews, putting to use any insights gained. In doing so, rather than attempting a one-off implementation, educators are encouraged to consider the ongoing and continuously evolving nature of a queer accounting pedagogy.

4.1 Applying the Lenses of Queer Pedagogy to Accounting Education

The identified five lenses of queer pedagogy comprise question and refusal of normality, critical reflexivity, discomfort, imagination, and positive activism. The concepts described in each of these lenses, when implemented within the accounting curriculum, exhibit potential for overcoming the dominant heteronormative narrative and deconstructing dichotomous logics and power structures in accounting. These lenses represent a potential way of viewing the accounting curriculum rather than a prescribed technique. They constitute the foundation for a queer accounting pedagogy. Acknowledging their basis in queer theory and relevance to real world complexity, the lenses of a queer accounting pedagogy are interconnected but neither static nor linear. Further, there is no singular correct method of applying the lenses to accounting education. Rather, the lenses can be approached from multiple points of view and the concepts within applied to the accounting curriculum in a myriad of ways. Table 2 presents a summary discussion of possible ways in which the lenses can be applied to accounting education to interrupt and subvert dominant sexual and gendered norms and power relations, challenge accepted binaries, and reimage how accounting knowledge and curriculum is currently conceived.

[Table 2]

4.2 Reflections on Implementing a Queer Accounting Pedagogy

The question and refusal of normality in accounting are connected to educators’ and students’ awareness of the fictitious reality construction performed by accounting norms (Hines, 1988). Accounting education is governed by norms of power with accounting educators traditionally assuming authority within the classroom and disseminating accounting knowledge to students. A queer accounting pedagogy requires educators to question their authority and consider their own role within heteronormative structures and power relations in accounting education. Students would also need to examine their own positions and identities within dominant power structures, thus challenging their own entrenched views of accounting and existing norms. In particular, the
questioning and refusal of dichotomous sexual and gendered norms in accounting assists in disrupting power models in accounting. Combined with imagination, the questioning and refusal of normality would lead to knowledge decentered from dominant gendering assumptions. Students could thus envision a more complex web of possibilities within accounting, with the ultimate act being a radical questioning of any accounting norm.

Accounting educators are increasingly recognising the value of critical reflection in accounting curricula design (Boyce, Greer, Blair, & Davids, 2012; Boyce, Narayanan, Greer, & Blair, 2019) and are beginning to embed learning activities offering opportunities for such self-development into their curricula design. However, this is often orchestrated around accounting content, asking students to ‘critically’ reflect on the content they have reviewed and applied this to varying contexts. Critical reflexivity in the context of a queer pedagogy instead requires students to reconsider their perspectives and reflect on their own privilege and position within overarching normative structures. In doing so, students may come to see themselves as part of larger social structures with inequitable outcomes and start to question accounting’s role in this, such as the power and dominance accounting has within and external to business operations. A queer accounting pedagogy actively works through critical reflection, exposure to ‘surprising’ or ‘shocking’ learning experiences and collaborative sharing. This enables students a deeper understanding of their own reflexivity (Quilty, 2017). Critical reflection and reflexivity allow for heightened understanding of individual identities, human interactions, and how individuals make sense of and see accounting information. Coupled with a more developed awareness of empathetic reasoning, reflexivity deepens the ability to overcome gendered practice and heteronormativity in accounting education.

Applying the lens of discomfort to accounting education requires a substantial subverting of the current student learning experience. Rather than producing feelings of satisfaction when students are presented with structured problems and unambiguous solutions, a queer accounting pedagogy introduces complexity to disrupt a comfortable common-sense view of accounting, leading to discomfort (Kumashiro, 2015). A queer accounting pedagogy further provides students with the opportunity to explore how power and privilege relate to feelings of comfort for some and encourage understanding of how discomfort is felt by those who are positioned differently. A greater understanding of the relationship between power and comfort enhances students’ awareness of how social norms such as heteronormativity are constructed and reproduced in accounting. This, combined with the freedom to imagine and opportunities to challenge their own beliefs and assumptions through critical reflexivity, assists in building the capacity for heteronormativity in accounting education to be overcome.

Accounting education tends to provide little room for imagination and primarily maintains its preoccupation with students’ acquisition of technical accounting knowledge and skills efficiency (Dellaportas, 2015). Accounting regulation and frameworks, dichotomous logic, and mechanical processes of debits and credits substantially preclude ambiguity and uncertainty. Knowledge and skills are predominantly measured through standardised assessments providing limited scope and opportunity for use of imagination. A queer accounting pedagogy instead provides students with the freedom to explore complexity and uncertainty, to use their imagination, and to see things differently. Developing a social imagination to create alternative realities would allow students the opportunity to unravel previously held assumptions and beliefs, recognise the need to transform and, perhaps, provide them with the passion to change (Boler, 1999; Greene, 2009). Imagination, therefore, assists students in identifying the lack of fluidity in accounting education and developing practices which do not perpetuate gender domination.
Lastly, positive activism aims to develop accounting educators and students as agents of social change. Accounting education cannot lag behind the significant societal changes occurring in regard to gender and sexual norms. By stimulating curiosity toward social relations, a queer accounting pedagogy could foster heightened awareness in accounting students about their social actions. The accounting classroom represents a first opportunity for this type of transformation because “… students and teachers can enter into a fearless communication with each other and allow their respective life experiences to be their primary and most valuable source of growth and maturation. It asks for a mutual trust in which those who teach and those who want to learn can become present to each other, not as opponents, but as those who share in the same struggle and search for the same truth” (Nouwen, 1975: 85). This emphasis on respective life experiences is critical within a queer accounting pedagogy to observe the potential for changes in each individual. In doing so, students become co-learners in dialogue with educators (Freire, 1970). Such a deeply engaged pedagogy requires praxis on the part of both educators and students as the traditional educator-student power plays are questioned and authority is seen as an illusion (hooks, 2010). This gained awareness of how social norms are constructed leaves both the educator and the students in a more able position to be proactive in positive activism that aims at changing longstanding heteronormative practices in accounting education.

4.3 Practices for a Queer Accounting Pedagogy

Educators and students can apply the lenses of queer pedagogy to accounting and develop countless new practices aiming to disrupt and rethink the current system of gender and sexual norms within accounting. We now provide a discussion of potential practices for a queer accounting pedagogy, acknowledging that these practices can continuously be queered and further detached from existing gendering norms. Each of the examples represents just one of the many possible ways in which the core concepts of a queer accounting pedagogy can be implemented within the accounting curriculum. We acknowledge that they are context dependent as they are informed by educational experiences in Western business schools and may unconsciously perpetuate biases towards existing structures. This calls to continuously queer the practices in accounting education in the attempt to overcome normalising processes and reproduction of relations within the heterosexual matrix (Butler, 1990).

The use of visualisation allows educators and students to understand how lines of social relationships are blurred and can ultimately lead to a questioning of normality. Visualising accounting through queer magazine photography exposes accounting students to non-heteronormative dialogues. It assists students in deconstructing accounting’s abstraction, encouraging the creation of links between the students’ experiences and the imagery they associated with in queer magazines. Queer visual imagery encourages students to recognise non-heteronormative aspects of accounting. This explorative process results in a balance of power, a safe environment that the students themselves had designed through their own imagery and as a result, the learning becomes an exciting entry point for accounting educators into the students’ varying lifeworlds. Visualisation, therefore, provides a powerful way for students to connect their own experiences to accounting and start to challenge heteronormative behaviours, such as power, authority, and privilege in the learning of accounting.

The Japanese concept of ‘Ikigai’ resonates with the idea of inducing critical reflexivity among accounting students. Ikigai means to find a ‘sense of purpose’ and presents a personal systems framework and reflective tool in which students are able to explore their own career
development. Beginning with overlapping Venn diagram structures that explore profession, vocation, mission and passion, students consider what they love doing, what they can be paid for, what the world needs and what they are good at. They are then able to analyse themselves, finding out more about their own identity. This enables students to iteratively reflect on a topic they are familiar with – themselves, assessing the development of their graduate attributes, and gaining an appreciation of their own connection to identity and the contradictions commonly found within systems thinking. Through an analytical assessment of their own overlapping identities, students bring into question previously held views and norms about how they live, connect with the social world and ultimately make sense of such a world. This approach leads to increased capacity to reflect on themselves and individual unique identities within professional environments and more broadly the world. It would thus let students reflect how their diverse identity cannot necessarily fit in one accounting model, overcoming heteronormative ways of thinking in accounting education.

Learning experiences that attempt to surprise students tend to induce discomfort. Indeed, they require deeper processing of one’s own discomfort in order to make sense of various contexts, complexities and contradictions. If students are taken momentarily out of their own context and placed within something unfamiliar, tensions develop, perspectives shift and the ability to develop empathetic reasoning heightens. This can be best illustrated through the notion of “bubble hopping”, a phenomenon that asks particular students with shared mindsets, background and values to hop across bubbles into a foreign bubble that they are less experienced with. This could occur when accounting students, who are used to working with objective data, binary logics and known truths are then asked to hop across to a bubble of permaculture. They would work together with a group of organic gardeners, examining and learning about the diverse nature of an ecosystem to appreciate the more holistic nature of accounting systems. When students are faced with such a contextual disruption, their own shared understandings, values, and norms are increasingly brought into question, often resulting in varying degrees of discomfort about diversity. It is this discomfort that provides the motivation for a student to act on processing their own perspectives and triggers different ways of knowing gender and sexual norms. Discomfort, therefore, acts as a stimulus to open up to diversity and overcome heteronormativity and simplistic binary reduction in accounting education.

Role-play creates space in accounting education for imagination to flourish. A co-created role-play activity, particularly one that involves reduced structure, changes the way that accounting education is framed. Specifically, students could fictitiously reproduce the environment of a professional service firm. They could assume the characters of accountants aiming to create their queer network, of HR managers, and of “traditional” senior managers. In this type of activity, students develop their own role-play scenarios and create their own storyline and characters. The creation of original role-play plots and characters allows imagination to flourish as students are free to rewrite their own stories and construct their own realities. The construction of alternative realities creates much-needed emancipatory spaces in accounting education; spaces in which diversity and queer identity and narrative can thrive, in addition to shedding light on the current heteronormative structures. This process requires students to consider their own power and privileges in relation to others in each of the characters assumed. With greater recognition of their own relative positions, students can challenge their existing worldviews in relation to sexual and

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2 Permaculture, meaning permanent agriculture, is a design system for creating sustainable human environments. It uses social design principles created from patterns and features found in natural ecosystems and Indigenous cultures from around the world (see for example, Holmgren (2002); Mollison (1988)).
gendered norms. Incorporating imagination within emancipatory spaces thus provides the opportunity for students to, firstly, recognise the dominant normative structures in accounting education, and secondly, challenge these normative structures in professional service firms. A queer accounting pedagogy incorporating imaginative spaces, therefore, assists in overcoming patriarchal barriers and heteronormative systems in accounting education.

The preparation of shadow reporting about queer support by professional service firms stimulates social awareness and thus, positive activism among accounting educators and students. Students could actively look at what professional service firms disclose in terms of queer initiatives on their websites and corporate reporting and compare this set of information with other sources, such as reviews on Glassdoor, interviews with (former) employees, or through short surveys. By questioning the corporate discourses about support to queer staff and stakeholders, educators create opportunities where students are forced to question the corporate narrative. This critical approach to authority, in this case organisational narratives, would result in students championing social and moral causes. This process would ultimately lead to a questioning of gender domination processes within accounting and shed light on heteronormativity, even within organisational queer-related initiatives.

The aforementioned practices are thought experimentation examples that can be developed and implemented by accounting educators in their learning environments to apply the lenses of queer pedagogy. In each of these examples, a single queer pedagogical lens has been emphasised. However, these lenses are interconnected and in some cases multiple lenses could work together and be simultaneously activated by educators and students. It is, therefore, important that during a certain accounting course, different lenses are applied in a complementary way, in addition to being adapted to the audience and the ongoing relationship between educators and students. More broadly, it emerges clearly that applying a queer pedagogy to accounting is more than simply acknowledging the presence of queer people in accounting. Rather, a queer accounting pedagogy requires a more holistic approach which questions the purpose of a certain education, the type of knowledge taught, and the way students learn (K Gunckel, 2009).

5 Conclusions
A queer accounting pedagogy provides valuable insights into rethinking the highly normative and conservative discipline of accounting. Rather than simply searching for more essentialist representations of queer identities (Diversi & Moreira, 2016), a queer accounting pedagogy allows the deconstruction and reconstruction of new spaces in accounting education. The resulting educational environments can support students to participate more fully in shaping and transforming their workplaces and societies (Spurlin, 2002). Enhanced critical thinking skills and a greater understanding of their own position and privilege ultimately enable students to contribute to a more just society. Students could thus envision alternative worlds and experience an array of diverse voices and worldviews, having a deeper appreciation and understanding of the world around them. A queer accounting pedagogy, therefore, contributes to mutually respectful ways of learning and teaching, enhanced diversity, democratic participation, and creation of emancipatory spaces.

Each of the lenses of a queer pedagogy, when applied to accounting education, has the potential for challenging and overcoming heteronormativity in accounting. Further, a queer accounting pedagogy concerns multiple aspects of the education process and it is not limited to giving voice to queer people. As a stimulus for educators and students, Table 3 provides additional examples of queer accounting pedagogy across multiple aspects of the education process that could
be implemented in accounting education. Our view is that it is possible to subvert heteronormativity, patriarchy and gender domination mechanisms by designing queer accounting pedagogical processes.

[Table 3]

To conclude, this conceptual paper represents the beginning of an ongoing process of destabilising the current power structures and opening up accounting to multiple possibilities and interpretations through a new vision of accounting education. This effort aims to contribute to a search for social justice. It also represents a hope that others will embrace and champion a queer accounting pedagogy, ultimately leading to the disruption of outdated gender and sexual norms in accounting.
References


Table 1 – Elements of a queer pedagogy drawn from existing literature

<table>
<thead>
<tr>
<th>Author(s)</th>
<th>Discipline</th>
<th>Queer pedagogy description</th>
<th>Queer pedagogy elements</th>
<th>Lenses</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bryson &amp; De Castell</td>
<td>Sexualities studies</td>
<td>Radical form of educative praxis designed to interfere with the production of normalcy</td>
<td>• Interrupt normalcy</td>
<td>• Question and refusal of normality</td>
</tr>
<tr>
<td>(1993)</td>
<td></td>
<td></td>
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<td></td>
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<tr>
<td>Hackford-Peer (2019)</td>
<td>Interdisciplinary</td>
<td>Describes queer critical pedagogy, where queer pedagogy augments critical pedagogy, to engage in projects aimed at naming and interrupting normative practices and beliefs. Whilst critical pedagogy calls upon students to pose problems as they read the world, queer pedagogy extends this by requiring students to consider norms around gender and sexuality.</td>
<td>• Key tenets of critical pedagogy including empowerment, student voice, and dialogue are utilised to critique the normalisation of heteronormativity</td>
<td>• Question and refusal of normality</td>
</tr>
<tr>
<td>Luhmann (2012)</td>
<td>Interdisciplinary</td>
<td>An inquiry into conditions that either make learning possible or otherwise prevent learning. Representing a conversation about knowledge and what is refused when certain identifications are refused. A “…deeply social or dialogic situation involving subject formation, and the concept of ourselves and others”.</td>
<td>• Refusal of normalisation • Represents a question</td>
<td>• Question and refusal of normality</td>
</tr>
<tr>
<td>Meyer (2019)</td>
<td>Interdisciplinary</td>
<td>Educators need to reconsider how they teach, and question how they reinforce normalised gendered practices, how heteronormativity is perpetuated, and whether they contribute to perpetuating, or otherwise challenge, normalcy in their classrooms</td>
<td>• Questioning normalcy</td>
<td>• Question and refusal of normality</td>
</tr>
<tr>
<td>Quinlivan &amp; Town (1999)</td>
<td>Interdisciplinary</td>
<td>Exploration of several queer pedagogical features including abnormalising the normal, dissolving the homo/hetero binary, creating venues, and forming alliances</td>
<td>• Abnormalise the normal • Dissolve binaries</td>
<td>• Question and refusal of normality</td>
</tr>
<tr>
<td>Douglas (2018)</td>
<td>English studies</td>
<td>Not reliant on traditional transmission approaches to learning. Should be considered as questions (rather than answers) about knowledge. A student-centred approach that aims to be curious, critical, inclusive, and focusing on student empowerment.</td>
<td>• Open-up new interpretive possibilities • Identify potential gaps in knowledge • Challenge heteronormative readings</td>
<td>• Question and refusal of normality • Imagination</td>
</tr>
<tr>
<td>Author</td>
<td>Field</td>
<td>Summary</td>
<td>Themes</td>
<td></td>
</tr>
<tr>
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<td>------------------------</td>
<td>---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>----------------------------------------------------------------------</td>
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</tbody>
</table>
| Sheldon      | Interdisciplinary      | A way to deconstruct the relationship between educator and student; a relationship marked by educator favouritism and student crushes. It allows educators to rethink roles, power, and status in the classroom. Educators need to disrupt educator/student hierarchies such as by assigning competence and/or roles, and through multiple ability orientations. | - Disrupt educator/student hierarchy  
- Question and refusal of normality  
- Imagination |
| Gunckel      | Science (biology)      | Applying queer theory to education contributes to social justice through more egalitarian and democratic education and gives voice to those who are marginalised. It involves questioning learning, education, and knowledge. | - Explode gender and sexuality binaries, collapse heteronormativity, and open spaces within education for marginalised identities  
- Complexify education by exposing norms  
- Question how knowledge is created and by whom  
- Question and refusal of normality |
| Weems        | Interdisciplinary      | Is polymorphous in its exploration of otherness, the limits of one’s own reading practices, and pedagogical desires for boundary-making. Provides for the mutual activity of reading alongside those of others, rather than assuming directionality of learning from educator to student. | - Embrace power/knowledge paradoxes in political and ethical relations  
- Explore possibilities and limitations of desires in readings of disciplinary texts  
- Question and refusal of normality |
| Rands        | Mathematics            | Opens space in education to address the normativity of discipline processes and normative messages about subjectivity and family within education.                                                                 | - Challenge normativity  
- Continuously question the boundaries of social and identity categories  
- Question and refusal of normality |
| Pennell      | Interdisciplinary      | Primarily involves critically examining and deconstructing norms such as heteronormativity and other boundaries and limits within education.                                                                 | - Student-centred dialogue  
- Reflection  
- Engaged play  
- Recognise the puzzle of social justice issues and read the world in new ways  
- Resist the average or go against the status quo  
- Abandon closure  
- Question and refusal of normality  
- Critical reflexivity |
| Krywanczyk  | English studies        | Pushing conversation about sexuality, gender, and race beyond celebrations of diversity into more                                                                                                                                                               | - Reinterpret what it means to learn  
- Critical and social justice thinking  
- Question and refusal of normality |
complex conversations about power relations and identity. More a methodology than specific practices, takes into account the educational context. Could be incorporated into the classroom in a number of ways through personal identity, curricula content, atmosphere and physical space. Can be used to infuse social justice through the implementation of pedagogical practices aiming at social transformation.

- Celebrate diversity, and undiscriminating inclusiveness
- Conversation about identity beyond simplistic and supposedly factual observations
- Explore power dynamics

<table>
<thead>
<tr>
<th>Kjaran (2017)</th>
<th>Sexualities studies</th>
<th>An ethical work with the aim of disrupting and destabilizing normalcy. Educator that adopts queer pedagogy needs to be introspective with own feelings and practices, determining what can and needs to be changed</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>• Disrupt normalcy • Critical reflexivity • Question and refusal of normality • Critical reflexivity</td>
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</table>

<table>
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<tr>
<th>Winans (2006)</th>
<th>English studies</th>
<th>A way to conceptualise and interrogate processes of normalisation by exploring cultural production of knowledge to push to new places within and between diverse discourse communities. An ongoing, radical questioning of ourselves, of our students, of our institutions, and of our world.</th>
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<tbody>
<tr>
<td></td>
<td></td>
<td>• Decenter dominant cultural assumptions • Explore facets of the geography of normalisation • Interrogate the self and implications of affiliation • Ongoing, radical questioning • Question and refusal of normality • Critical reflexivity</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Villaverde &amp; Stachowiak (2019)</th>
<th>Teacher education</th>
<th>Involves interrogating the production of normalcy and acknowledging and working against the psychological resistance to such disruptive knowledges. Is not just about strategies that focus on practices, processes, and positions that assist in de-emphasising the centrality of queer subjects or practitioners. It represents a methodology rather than a method; a stance and a compass rather than a strategy.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>• Recognise varied forms and uses of knowledge • Recognise that not everything is knowable • Focus on processes and production of knowledge • Seek understanding beyond identities • Play with constructions of subjectivities • Question assumptions of learning, education, nature of knowledge, who decides what and how we know • Question and refusal of normality • Critical reflexivity</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Britzman (1995)</th>
<th>Interdisciplinary</th>
<th>Refuses normal practices and practices of normalcy. Involves exploration of one’s own reading practices, questioning of how knowledge</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>• Refuse and question normalcy • Question and refusal of normality • Critical reflexivity</td>
</tr>
</tbody>
</table>
is created, and imagining of a sociality free from the dominant conceptual order. Acknowledges that reading the world requires risking the self in the attempt to alter normative discourse so that all bodies matter.

<table>
<thead>
<tr>
<th>Author</th>
<th>Field</th>
<th>Discussion</th>
<th>Key Terms</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kumashiro</td>
<td>Interdisciplinary</td>
<td>Discusses anti-oppressive pedagogy in an attempt to address heterosexism, racism, classism, sexism, and other forms of oppression in education. Discusses educational projects that attempt to understand the dynamics of oppression and/or suggest ways to work against it. Oppression concerns how certain identifications are privileged in society leading to the marginalisation of others. Changes to curricula content, pedagogies, and educational policies are needed to bring about change.</td>
<td>Education for the other, Education about the other, Critical examination of privileging and othering, Education to change students and society</td>
</tr>
<tr>
<td>Seal (2019)</td>
<td>Youth and community work education</td>
<td>Bringing together critical pedagogy and queer theory to critically examine the normalisation and reproduction of power relationships, challenging constructed binary categories of hetero/homo sexual within the heterosexual matrix</td>
<td>Deconstruct power and concept knowledge, Reflexive states (intersubjectivity, encounter, recognition, and working in the moment), Cultivate hope and a future Orientation</td>
</tr>
<tr>
<td>Allen (2015a)</td>
<td>Sexualities studies</td>
<td>Exploration of how something as elusive as queer theory informs queer pedagogy and an interrogation of queer theory’s limits. Attempts to illuminate some of these boundaries, in particular, how a queer pedagogy incites student discomfort rather than student satisfaction and happiness.</td>
<td>Discomfort</td>
</tr>
<tr>
<td>Alexander (2012)</td>
<td>Writing and sexual politics</td>
<td>Despite the element of discomfort, it has the potential to inspire insightful readings and attachments, pushing students to foster critical and compassionate worldviews</td>
<td>Discomfort</td>
</tr>
<tr>
<td>Quilty (2017)</td>
<td>Feminist community higher adult education</td>
<td>Isolates four elements of Boler’s (1999) pedagogy of discomfort to support empowering disruptions and form the basis of a queerly feminist community-higher-education pedagogy</td>
<td>Critical self-reflection in provoking change, Invitation to see things differently, Emotion</td>
</tr>
<tr>
<td>Gould (2013)</td>
<td>Music</td>
<td>Incorporates the concept of companion-able species to open spaces for co-creation where educators and students learn from and with each other in the context of humility, doubt, and respect. It is not about merely including queerness or queer perspectives in the form of queer studies. Rather, it creates a contingent, dynamic table where all are guests and no one is host, where both educators and students commit to practices of regard and response.</td>
<td>Call to action</td>
</tr>
<tr>
<td>Lens</td>
<td>Question and Refusal of normality</td>
<td>Critical Reflexivity</td>
<td>Discomfort</td>
</tr>
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<td>------------------------------------------</td>
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<td>--------------------------------------------------------------------------------------</td>
<td>---------------------------------------------------------------------------</td>
</tr>
<tr>
<td><strong>Application to accounting education</strong></td>
<td>Radical questioning of any accounting norm</td>
<td>Awareness of empathetic reasoning to deepen the ability to overcome gendered practices and heteronormativity in accounting</td>
<td>Connecting power and comfort raises awareness of how social norms, such as heteronormativity, are constructed and reproduced in accounting</td>
</tr>
<tr>
<td><strong>Example</strong></td>
<td>Visualising accounting through queer magazine photography</td>
<td>Ikigai exploring the uniqueness of each individual identity</td>
<td>Bubble hopping’ and permaculture design to contrast accounting norms and diversity in nature</td>
</tr>
</tbody>
</table>
Table 3 – Queer accounting pedagogical examples

<table>
<thead>
<tr>
<th>Question purposes</th>
<th>What counts as knowledge</th>
<th>What knowledge is taught</th>
<th>How students learn</th>
</tr>
</thead>
<tbody>
<tr>
<td>Analyse corporate disclosure on diversity (SEA)</td>
<td>Create a wiki about terms, practices and resources</td>
<td>Case studies integrating and focusing on diversity</td>
<td>Language (e.g. use of pronouns, refer to ‘they’)</td>
</tr>
<tr>
<td>Preparation of shadow reporting about diversity in companies</td>
<td>Brainstorm activities: What is diversity in accounting?</td>
<td>Reading and discussion of academic papers on diversity in accounting</td>
<td>Visuals in slides referring to diversity</td>
</tr>
<tr>
<td>Flip learning: design an activity on empowering queer accountants</td>
<td>Analysis of national diversity survey in professional service firms</td>
<td>Creation of unboxing videos based on the question 'What a diverse accounting profession would look like'?</td>
<td>Speakers of the queer community: visibility</td>
</tr>
<tr>
<td>&quot;Diverse&quot; faculty</td>
<td>Discussing diversity initiatives</td>
<td></td>
<td>Facilitate experiences sharing - for instance, dedicate some time each class for students to share their experiences in terms of diversity on the workplace</td>
</tr>
<tr>
<td>Wear a rainbow ribbon (or pins etc)</td>
<td></td>
<td></td>
<td>Highlight of career fairs or professional events dedicated to queer people</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Ikigai</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Co-created assessments based on &quot;needs&quot; for queer centres - community engagement.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Application of the futuring design practice with a focus on diversity (behavioural changes)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Bubble hopping across spaces and experiences about diversity</td>
</tr>
</tbody>
</table>
Role plays: HR managers, queer network, 'traditional' senior managers
Visualisations projects and collages using queer material